

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOND DU LAC COUNTY, WISCONSIN
Management's Discussion and Analysis
December 31, 2010

As the management of Fond du Lac County (the County), we offer readers of the County's basic financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended 12/31/10. We encourage readers to consider the information presented here.

Financial Highlights

- The assets of the County exceeded its liabilities as of 12/31/10 by \$77,105,354 (*net assets*). Of this amount, \$12,002,638 (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets decreased by \$1,107,606 (Governmental Activities increased by \$5,103,768; Business-type Activities decreased by \$6,211,374). Several factors contributed to the overall decrease as follows:
 - The transfer of \$7,026,429 from the Care Management Organization to the Lakeland Care District was completed January 1, 2010.
 - Savings in Special Revenue funds resulted in unspent funds of \$2,675,736 returned to the General Fund.
 - Airport net assets increased \$554,160. \$1,269,945 of state and federal capital contributions were recorded in the current year.
- The property tax rate increased \$0.19 to \$5.22 per \$1,000 of property value for the budget year ended December 31, 2010.
- The property tax levy increased \$2,205,888 (6.41%) in support of the 2010 budget, over the prior year. Most of this increase was directed toward the following principal budget categories: \$1,031,342 for public safety and \$923,165 for health and human services.
- The County paid share of health insurance costs increased \$827,052 (10.4%) for the year ended 12/31/10. Monthly premium rate increases averaged 17.7% for 2010, over 2009 rates.
- Investment earnings decreased again \$238,873 from the prior year (after a \$653,567 decrease last year) due to the continued low interest rates throughout 2010.
- As of 12/31/10, the County's governmental funds reported combined ending fund balances of \$17,020,588, an increase of \$2,240,243 in comparison with the prior year end. Approximately 86% of this total amount, \$14,689,488 is *available for spending* at the County's discretion (*unreserved fund balance*).
- As of 12/31/10, the unreserved and undesignated fund balance for the general fund was \$5,214,050, or approximately 7% of total general fund expenditures. If the \$30,000,000 appropriation to the Fond du Lac County Economic Development Corporation for the loan to Mercury Marine is removed from the equation, the unreserved and undesignated fund balance is approximately 11% of the net general fund expenditures.
- The County's total general obligation debt increased by \$27,650,000 (51.1%) during 2010. \$30,000,000 of new long term general obligation promissory notes were issued in 2010 for the purpose of paying the cost of making an appropriation to the Fond du Lac County Economic Development Corporation which will provide economic support to Mercury Marine.

Overview of the Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to the Fond du Lac County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves

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Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the County's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how the County's net assets changed during the most recent year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. (e.g., earned but unused vacation leave.)

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include: general government, public safety, public works, health and human services, culture, recreation, and education and conservation and development. The business-type activities of the County include: a highway operation, a health care facility, a nursing home, an airport, a golf course and a solid waste landfill.

The government-wide financial statements include not only the County itself (known as the *primary government*), but also a legally separate Housing Authority of Fond du Lac County for which the County is financially accountable. Financial information for the *component unit* is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 14 - 17 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

It is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

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The County maintains eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, county road & bridge fund, department of community programs fund, department of social services fund, capital projects fund and debt service fund, all of which are considered to be major funds. Data from the other two governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County adopts an annual appropriated budget for all its governmental funds. As part of the basic governmental fund financial statements, budgetary comparison statements have been provided for the general fund and for each individual, major special revenue fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 18 - 27 of this report.

Proprietary funds. The County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its highway operation, care management organization, health care facility, nursing home, airport, golf course and solid waste landfill. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its central maintenance and its health self-insurance services. Because these services predominantly benefit governmental rather than business-type functions, it has been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the highway operation, care management organization, health care facility, nursing home and airport, all of which are considered to be major funds of the County. Data from the other enterprise funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor enterprise funds is provided in the form of *combining statements* elsewhere in this report. Data from the internal service fund is presented as a single column in the proprietary fund financial statements. Individual fund data for each of these internal service funds is provided in the form of combining statements elsewhere in the report.

The basic proprietary fund financial statements can be found on pages 28 - 31 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on page 32 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 33 - 53 of this report.

Other information. The combining statements referred to earlier in connection with nonmajor governmental funds, nonmajor enterprise funds and internal service funds are presented immediately following the notes to the basic financial statements. Combining and individual fund statements and schedules can be found on pages 56 - 81 of this report.

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Government-wide Financial Analysis

Net assets. As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$77,105,354 at the close of 2010.

Fond du Lac County's Net Assets						
	Governmental Activities	Governmental Activities	Business-Type Activities	Business-Type Activities	Total	Total
	2010	2009	2010	2009	2010	2009
Current and other assets	\$113,125,278	\$ 78,220,081	\$ 4,438,771	\$ 14,612,232	\$117,564,049	\$ 92,832,313
Capital assets	75,553,831	74,900,296	17,718,640	16,568,775	93,272,471	91,469,071
Total assets	188,679,109	153,120,377	22,157,411	31,181,007	210,836,520	184,301,384
Long-term liabilities outstanding	84,557,901	56,855,705	874,262	892,747	85,432,163	57,748,452
Other liabilities	44,908,193	42,155,425	3,390,810	6,184,547	48,299,003	48,339,972
Total liabilities	129,466,094	99,011,130	4,265,072	7,077,294	133,731,166	106,088,424
Net assets:						
Invested in capital assets, net of related debt	46,242,310	43,473,133	17,625,870	16,441,471	63,868,180	59,914,604
Restricted	1,234,536	1,286,687	-	6,844,117	1,234,536	8,130,804
Unrestricted	11,736,169	9,349,427	266,469	818,125	12,002,638	10,167,552
Total net assets	\$ 59,213,015	\$ 54,109,247	\$ 17,892,339	\$ 24,103,713	\$ 77,105,354	\$ 78,212,960

By far the largest portion of the County's net assets (82.8%) reflects its investment in capital assets (e.g. land, buildings, machinery and equipment, infrastructure, etc.), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although, the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (1.6%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$12,002,638) may be used to meet the County's ongoing obligations to citizens and creditors. At the end of the current fiscal year, Fond du Lac County is able to report positive balances in the government as a whole.

Depreciation expense for governmental activities reflected in the statement of activities is \$5,619,830. This is an expense without a cashflow so there is no offsetting revenue (tax levy) reflected in the statement of activities. This would have the effect of reducing net assets in the statement of activities.

The amount levied for principal payment on governmental activity debt reflected in property tax revenue is \$3,773,642. This revenue is reflected in the statement of activities. The funds were used for the payment of principal on debt which would not appear on the statement of activities. This would have the effect of increasing net assets on the statement of activities.

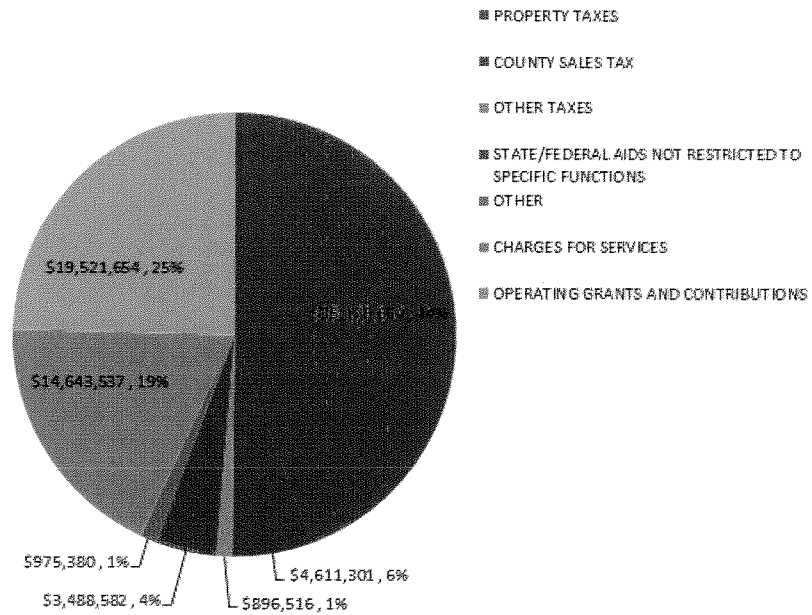
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Change in net assets. At the end of the current fiscal year, governmental activities increased the County's net assets by \$5,103,768, while business-type activities decreased net assets by \$6,211,374. Key elements of the change in net assets are as follows:

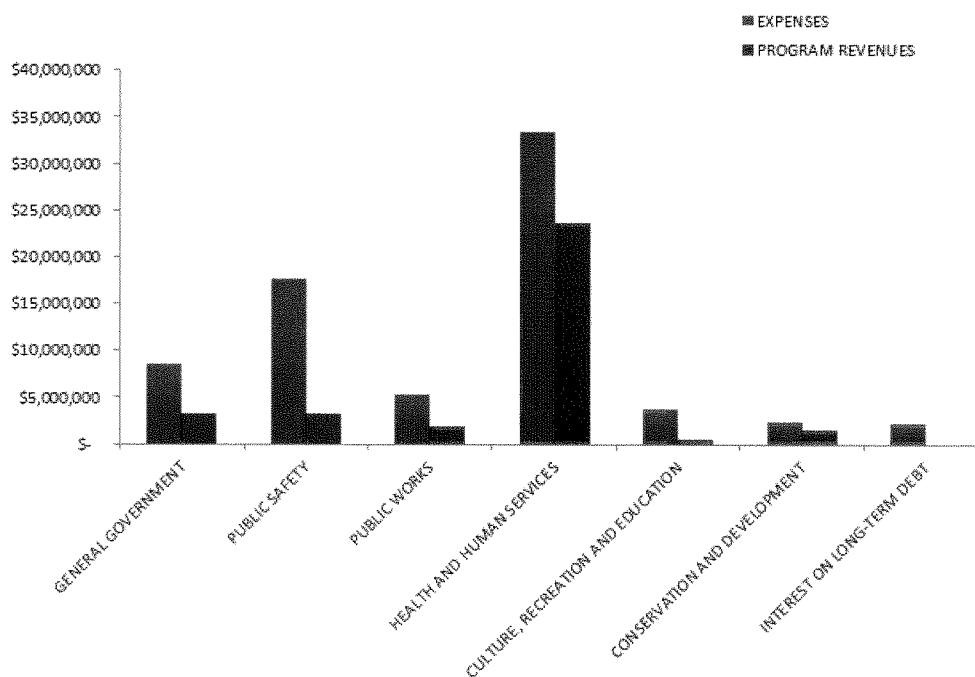
Fond du Lac County's Change in Net Assets						
	Governmental Activities	Governmental Activities	Business-Type Activities	Business-Type Activities	Total	Total
	2010	2009	2010	2009	2010	2009
Revenues:						
Program revenues:						
Charges for services	\$ 14,643,537	\$ 14,880,049	\$ 19,380,667	\$ 51,339,253	\$ 34,024,204	\$ 66,219,302
Operating grants and contributions	19,521,654	19,434,183	1,010,048	1,412,284	20,531,702	20,846,467
Capital grants and contributions	-	-	1,269,945	227,407	1,269,945	227,407
General revenues:						
Property taxes	35,175,664	32,821,359	1,399,859	1,498,443	36,575,523	34,319,802
County sales tax	4,611,301	-	120,000	-	4,731,301	-
Other taxes	896,516	872,936	-	143	896,516	873,079
State and federal aids not restricted to specific functions	3,488,582	3,561,043	-	-	3,488,582	3,561,043
Other	975,380	1,174,453	24,281	554,063	999,661	1,728,516
Total revenues	79,312,634	72,744,023	23,204,800	55,031,593	102,517,434	127,775,616
Expenses:						
General government	8,581,523	8,581,050	-	-	8,581,523	8,581,050
Public safety	17,699,845	17,504,052	-	-	17,699,845	17,504,052
Public works	5,295,653	5,444,202	-	-	5,295,653	5,444,202
Health and human services	33,405,396	32,946,923	-	-	33,405,396	32,946,923
Culture, recreation and education	3,721,839	3,572,563	-	-	3,721,839	3,572,563
Conservation and development	2,376,614	2,674,386	-	-	2,376,614	2,674,386
Interest on long-term debt	2,277,208	1,396,305	-	-	2,277,208	1,396,305
Highway	-	-	10,044,044	10,680,532	10,044,044	10,680,532
Care Management Org	-	-	-	35,074,195	-	35,074,195
Health Care Center	-	-	8,659,034	8,425,968	8,659,034	8,425,968
Rolling Meadows Nursing/Rehab Center	-	-	2,682,999	2,553,956	2,682,999	2,553,956
Airport	-	-	695,354	700,641	695,354	700,641
Golf Course	-	-	1,074,591	864,532	1,074,591	864,532
Landfill	-	-	84,511	64,269	84,511	64,269
Total expenses	73,358,078	72,119,481	23,240,533	58,364,093	96,598,611	130,483,574
Increase (decrease) in net assets before transfers	5,954,556	624,542	(35,733)	(3,332,500)	5,918,823	(2,707,958)
Transfers	(850,788)	(1,357,687)	850,788	1,357,687	-	-
Special item-transfer to Lakeland Care District	-	-	(7,026,429)	-	(7,026,429)	-
Increase (decrease) in net assets	5,103,768	(733,145)	815,055	(1,974,813)	5,918,823	(2,707,958)
Net assets - January 1	54,109,247	54,842,392	24,103,713	26,078,526	78,212,960	80,920,918
Net assets - December 31	\$ 59,213,015	\$ 54,109,247	\$ 17,892,339	\$ 24,103,713	\$ 77,105,354	\$ 78,212,960

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REVENUES BY SOURCE-GOVERNMENTAL ACTIVITIES

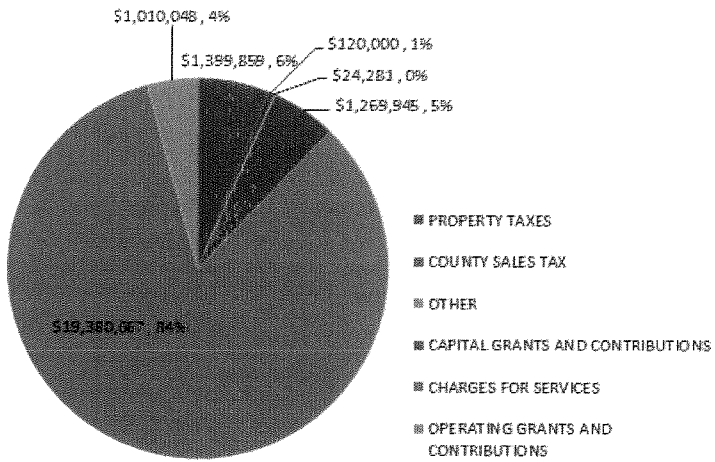


EXPENSES AND PROGRAM REVENUES - GOVERNMENTAL ACTIVITIES

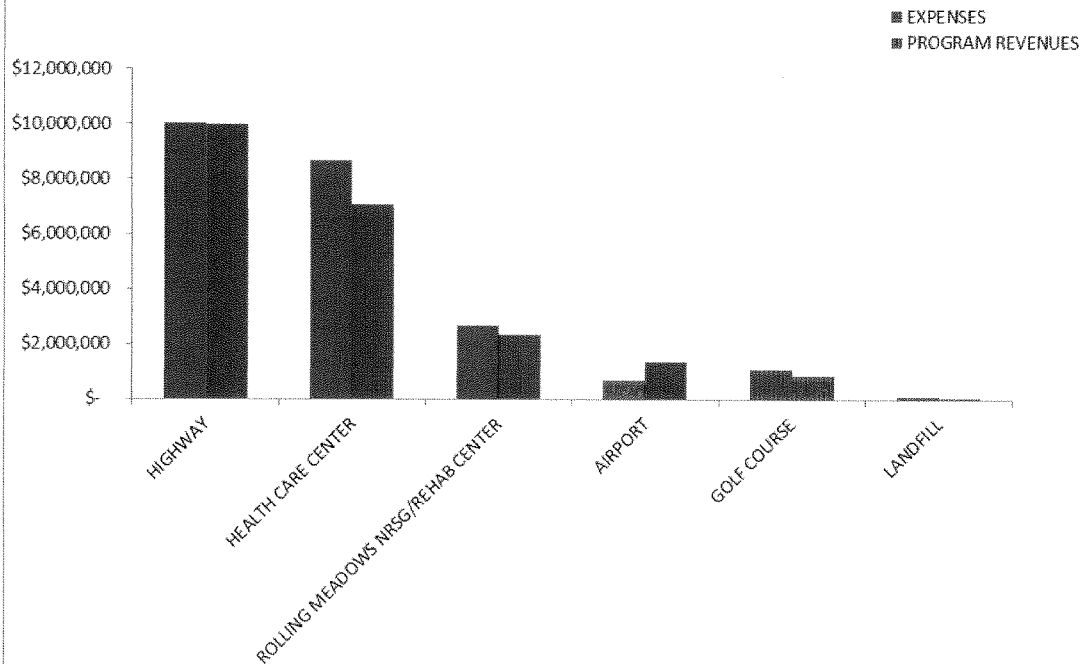


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REVENUES BY SOURCE-BUSINESS-TYPE ACTIVITIES



EXPENSES AND PROGRAM REVENUES - BUSINESS-TYPE ACTIVITIES



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Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

As of year end, the County's governmental funds reported combined ending fund balances of \$17,020,588, an increase of \$2,240,243 in comparison with the prior year. Approximately 86% of this amount (\$14,689,488) constitutes *unreserved fund balance*, which is available for spending at the County's discretion. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed 1) for current year purchases of inventory and prepayments that benefit periods beyond the end of the current year (\$685,140), 2) for non-liquid delinquent taxes (\$1,593,602), 3) for retirement of long-term debt (\$2,358), and 4) for the Sheriff Canine Permanent Fund (\$50,000).

The general fund is the main operating fund of the County. At the end of the current year, unreserved fund balance of the general fund was \$13,066,084, while total fund balance reached \$15,101,392. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 18% of total general fund expenditures, while total fund balance represents 21% of that same amount.

During the current year, the County's total general fund balance increased \$2,005,431, mostly due to transfers of excess budget surplus of \$1,053,366 from the Department of Community Programs and of \$1,622,370 from the Department of Social Services. The fund balance reserved for delinquent property taxes increased by \$169,512 to \$1,593,602, while the unreserved, undesignated general fund balances also increased by \$350,291 to \$5,214,050.

The County Road & Bridge Fund has a total fund balance of \$1,432,829. All of this balance is unreserved. The total fund balance represents 24% of total fund expenditures.

The Department of Community Programs has a total fund balance of \$264,700, increasing \$210,585 during the current year, after a return of \$1,053,366 of excess budget surplus to the General Fund. The Department of Community Programs generally maintains a minimal fund balance. Budget surplus is returned to the General Fund annually. The budget surplus was generated by expenditures, department wide, being under the final amended expenditure budget by approximately \$1,300,000.

The Department of Social Services has a total fund balance of \$139,300, decreasing \$13,440 during the current year, after a return of \$1,622,370 of excess budget surplus to the General Fund. The budget surplus was generated, in part, by purchased client services, department wide, being under budget by approximately \$330,000 and intergovernmental revenues being over budget by approximately \$730,000. The Department of Social Services generally maintains a minimal fund balance. Budget surplus is returned to the General Fund annually.

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Proprietary funds. The County's proprietary funds provide the same type of information found in the County's government-wide financial statements, but in more detail.

Total net assets of the major proprietary funds are listed in the following table. Also displayed in this table is the total growth in net assets for the current year.

	Highway	Health Care Center	Rolling Meadows Nursing/ Rehab Center	Airport
Total Net Assets – Beginning of Year	\$ 7,282,044	\$ 2,453,854	\$ 43,329	\$ 6,170,858
Total Net Assets – End of Year	8,087,462	2,180,365	(34,391)	6,725,018
Total Growth (Reduction) In Net Assets	\$ 805,418	\$ (273,489)	\$ (77,720)	\$ 554,160

The net assets of the Care Management Organization of \$7,026,429 were transferred on January 1, 2010 to the Lakeland Care District, a multi-county district, as authorized by the Fond du Lac County Board.

Intergovernmental Transfer Program payments to our two nursing homes decreased approximately \$260,000 for 2010 from the prior year, a 20% reduction. Another decrease is anticipated for 2011. The cost of providing nursing home services continues to escalate, while the Federal and State government continues to reduce payments to the County for these service programs. This puts upward pressure on the tax levy demands to operate the County's nursing home. The two nursing homes were combined into one licensed skilled nursing facility and renamed to Harbor Haven Health & Rehabilitation effective January 1, 2011.

Other factors concerning the finances of these funds have already been addressed in the discussion of the County's business-type activities.

General Fund Budgetary Highlights

Differences between the original adopted budget and the final amended budget amount to a \$1,880,672 (4.2%) net increase in appropriations for general operations and can be briefly summarized as follows:

- \$1,092,411 of new or additional revenue sources.
- \$20,000 general fund appropriation during the year to fund emergency repairs of the leachate/methane collection system at the closed Landfill site.

The County funded these changes from available fund balance and various grants to departments.

In addition, the original adopted budget was amended to reflect the final \$10,000,000 appropriation made to the Fond du Lac County Economic Development Corporation for an economic support loan to Mercury Marine in September, 2010. Originally this final appropriation was scheduled for the first quarter of 2011. The County funded this appropriation with general obligation debt proceeds.

During the year, actual revenues were greater than final budgeted revenues by a net amount of \$550,171, primarily in County Sales Tax (\$230,967).

Actual expenditures were less than final budgeted expenditures by a net amount of \$4,572,489, primarily in Public Safety – Sheriff and Jail (\$460,204), Health and Human Services – Transportation/Senior Services (\$636,245), Culture, Recreation and Education – Fairgrounds (\$490,742) and Capital Outlay – Aeronautic Industrial Park (\$415,297). Much of these funds were carried over to 2011 as additional carryover of encumbered appropriations in funding or restricted program revenue (not planned at the time of budget adoption).

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Capital Asset and Debt Administration

Capital assets. The County's investment in capital assets for its governmental and business-type activities as of year end amounts to \$93,272,471 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, vehicles, public domain infrastructure (highways and bridges), and construction in progress, if applicable. The total increase in the County's investment in capital assets (net of accumulated depreciation) for the current year was \$1,803,400 or a 2.0% increase over last year (a \$653,535 increase for governmental activities and a \$1,149,865 increase for business-type activities).

Major capital assets acquired or constructed during the year include:

- Aeronautic Industrial Park - \$1,132,041
- Airport Terminal Building - \$1,599,567

Fond du Lac County's Capital Assets (net of accumulated depreciation)						
	Governmental activities		Business-type activities		Total	
	2010	2009	2010	2009	2010	2009
Work in progress	\$ -	\$ -	\$ 7,796	\$ 7,121	\$ 7,796	\$ 7,121
Land	3,276,455	3,276,455	1,152,212	1,152,212	4,428,667	4,428,667
Land improvements	3,617,032	2,713,331	6,654,294	7,254,780	10,271,326	9,968,111
Buildings/building improvements	33,837,567	34,003,269	3,934,883	2,475,075	37,772,450	36,478,344
Machinery/equipment	3,737,094	4,561,601	5,969,455	5,679,587	9,706,549	10,241,188
Infrastructure	31,085,683	30,345,640	-	-	31,085,683	30,345,640
Total	\$ 75,553,831	\$ 74,900,296	\$ 17,718,640	\$ 16,568,775	\$ 93,272,471	\$ 91,469,071

Additional information on the County's capital assets can be found in Note C. 6 on pages 43 - 45 of this report.

Long-term debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$81,795,000:

Fond du Lac County's Outstanding Debt General Obligation Debt						
	Governmental activities		Business-type activities		Total	
	2010	2009	2010	2009	2010	2009
General obligation debt:						
Bonds	\$12,075,000	\$12,755,000	\$ -	\$ -	\$12,075,000	\$12,755,000
Notes	69,720,000	41,390,000	-	-	69,720,000	41,390,000
Total general obligation debt	\$81,795,000	\$54,145,000	\$ -	\$ -	\$81,795,000	\$54,145,000

The County's total bonded debt increased \$21,460,000 (51.1%) during the current fiscal year. The County maintains an Aa2 rating from Moody's Investors Service for its general obligation debt.

State statutes limit the amount of general obligation debt the County may issue to 5% of its total equalized valuation. The current debt limitation for the County is \$351,728,730, which is significantly in excess of the County's \$81,795,000 in outstanding general obligation debt. The County issued additional general obligation debt of \$10,000,000 in March, 2010 and \$20,000,000 in September, 2010 to complete the funding of the not to exceed \$50,000,000 appropriation to the Fond du Lac County Economic Development Corporation to provide economic support in the form of a loan to Mercury Marine.

Additional information on the County's long-term debt can be found in Note C. 9 on pages 47 - 48 of this report

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Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Fond du Lac County was 8.2% in December, 2010, down from 8.6% in December, 2009. This rate is comparable to the State of Wisconsin's unemployment rate of 8.3% in December, 2010.
- The economic condition and outlook of the County has been negatively affected by the nation-wide economic crisis. Our relatively healthy mix of manufacturing, tourism, service industry, retail, and farming activities has not been able to shield us from a down turn in our economy.
- Inflationary trends in our region compare favorably to national indices.
- During the current year, unreserved fund balance in the general fund increased \$426,253 to \$13,066,084. The County has appropriated \$1,800,000 of this amount for spending in the 2011 adopted budget.

All of these factors were considered in preparing the County's budget for the 2011 fiscal year.

Limits have been imposed on the property tax levy rates for Wisconsin counties. There are separate limits for the operating levy and the debt service levy. The baseline for the limits is the actual 1992 tax rate adopted for the 1993 budget. The operating levy rate and the debt levy rate cannot exceed the baseline rates unless the County qualifies for one of the exceptions allowed under the statute. The statute establishes specific penalties for failure to meet the levy rate freeze requirements. Among the penalties for exceeding the limits is the reduction of state shared revenues and transportation aids. As the nation-wide economic crisis continues, the long term impact on property values in the county may cause these property tax levy rate limits to become an issue for more counties when preparing future year's budgets.

With the adoption of the budget for the 2011 fiscal year, the County's operating levy rate of \$4.62 is approximately \$0.07 below the allowable operating levy rate of \$4.69. The operating levy could legally be increased under the property tax levy rate limit by \$486,443.

Contacting the County's Financial Management

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Finance Director, Fond du Lac County, Finance Department, 160 South Macy Street, Fond du Lac, WI 54935. The Finance Department may also be contacted via the internet. Please visit the Fond du Lac County website home page at www.fdlco.wi.gov, select the "Your Government" tab, then the "Finance" tab.

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